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## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Feng (nmi) Cao et al.

Serial No.:

10/766,245

Filing Date:

January 26, 2004

Group Art Unit:

4183

Confirmation No.:

4163

Examiner:

Amal S. Zenati

Title:

SYSTEM AND METHOD FOR DISTRIBUTED IP

TELEPHONY TRACKING

Honorable Commissioner

for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

## RESPONSE PURSUANT TO 37 C.F.R. § 1.111

In response to the Office Action dated December 31, 2007, Applicants respectfully request the Examiner to reconsider the rejection of the claims in view of the following comments.